25 **24.12.2025**

Ct. No. 551

Ab

WPA 27535 of 2025

S. S. Civil Construction Private Limited
Vs.
Assistant Commissioner of Revenue, State Tax, Ultadanga, Cossipore, Belgachia Charge and others.

Mr. Arya Das.
... for the petitioner.

Mr. Tanoy Chakraborty.
Ms. Sumits Shaw,
Mr. Saptak Sanyal.
... for the State respondents.

1. The petitioner assails the appellate order dated March 11, 2025 passed by the appellate authority under Section 107 of the WBGST Act, 2017/CGST Act, 2017 (in short 'said Act of 2017'), whereby the petitioner's appeal against an order dated April 25, 2024 has been dismissed.
2. It is submitted by the learned Advocate appearing on behalf of the petitioner that after dismissal of the petitioner's appeal, the petitioner's bank account has been attached. He invites the attention of this Court to a letter dated November 19, 2025 issued by the Punjab National Bank to the petitioner whereby it has been stated that in terms of a letter dated November 19, 2025, the bank authorities have been directed to pay a sum of Rs. 2,76,82,660/- to the Government in pursuance of a notice issued by the GST Authorities.
3. Learned Advocate appearing on behalf of the

petitioner submits that he is ready and willing to diposit a sum equivalent to ten percent of the balanced tax in dispute in terms of Section 112(8) of the said Act of 2017 and prefer an appeal before the Appellate Tribunal against the order impugned herein in accordance with law. It is submitted that the respondents-GST Authorities should be directed to lift the attachment upon deposit of a sum equivalent to ten percent of the balanced tax in dispute in terms of Section 122(8) of the said Act of 2017 being made.

4. The petitioner further submits that he is apprehensive that the other bank accounts of the petitioner may also be attached.

5. Mr. Sanyal, learned Advocate appearing on behalf of the respondents-GST Authorities, submits that in terms of the provisions of Section 122(9) of the said Act of 2017, if an amount, as indicated in Section 122(8) of the said Act of 2017, is deposited, recovery proceeding for the balanced amount shall be deemed to be stayed.

6. Heard the learned Advocates appearing on behalf of the respective parties and considered the material on record.

7. In view of the prayer made by the petitioner, there is no use of keeping the writ petition pending. If the petitioner deposits a sum equivalent to ten percent

of the remaining amount of tax in dispute in terms of Section 112(8) of the said Act of 2017 within two weeks from date the attachment of the petitioner's bank account in Punjab National Bank shall be lifted forthwith since the recovery proceedings shall be deemed to have been stayed in terms of the provisions of Section 112(9) of the said Act of 2017.

8. The petitioner shall be at liberty to prefer an appeal against the said order before the appellate Tribunal in accordance with law, as and when the Tribunal becomes functional and the filing of appeals before it begins.

9. It is needless to mention that upon such deposit being made in terms of Section 112(8) as aforesaid, the recovery proceedings for the balance amount shall be deemed to be stayed in terms of Section 112(9) of the said Act of 2017 and in such view of the matter the petitioner's apprehension of its other Bank accounts being attached will no longer remain there.

10. WPA 27535 of 2025 stands disposed of without, however, any order as to costs.

11. Urgent Photostat certified copy of this order, if applied for, be given to the parties on priority basis.

(Om Narayan Rai, J.)